EXHIBIT 31

Reardon, Steve

From:

Reardon, Steve

Sent:

Friday, January 27, 2006 12:01 PM

To:

'Deborah.Y.Butcher@usdoj.gov'

Subject:

RKR Holdings, Inc

Deborah,

Please be advised that we have stopped shipping controlled substances to RKR HOLDINGS INC, DBA MEDICHEM RX, DEA BR9174878.

Steve

Stephen J. Reardon
Vice President
Quality & Regulatory Affairs
Cardinal Health
7000 Cardinal Place
Dublin, Ohio 43017
Tel 614-757-7101
Fax 614-652-4264
Cell 614-668-2044
steve.reardon@cardinal.com

Reardon, Steve

From:

Reardon, Steve

Sent:

Monday, January 09, 2006 10:06 AM

To:

'Deborah.Y.Butcher@usdoj.gov'

Subject:

Medipharm-Rx

Deborah,

As a follow up our telephone conversation, please be advised that we visited Medipharm-Rx on December 13, 2005 and that controlled substance sales to the account were stopped on January 3, 2006.

Steve

Stephen J. Reardon
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